

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 fund income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fund statistics' section in the 'Superannuation funds' chapter of *Taxation statistics 2009–10*. Other funds includes funds that nominated 'other' on their tax return and non-regulated funds.

2 The statistics for the 1989–90 to 2009–10 income years reported in this table may not match the statistics reported in previous editions of *Taxation statistics* because the statistics for these income years have been updated in this edition.

3 The statistics for income years prior to 1999–2000 may include self-managed superannuation funds.

4 The statistics for income year 1999–2000 onwards do not include self-managed superannuation funds. These are reported in *Taxation statistics 2009–10*, Table 3: Fund tax.

5 New label added to 2007–08 tax return.

6 Label removed from 2007–08 tax return.

7 Known as Exempt section 274(7) contributions for 2006–07 and earlier income years

8 Known as Exempt section 275B contributions for 2006–07 and earlier income years.

9 Known as Transfer of taxable contributions for 2006–07 and earlier income years. The transfer of taxable contributions (deductions – item 9b E of the 2007 fund income tax return form) is no longer a separately listed item used to calculate total deductions. Instead, assessable employer contributions and assessable personal contributions (income – items 10 R1 and 10 R2 respectively from the 2008 onwards fund income tax return) are reported net of transferred out assessable contributions.

10 Known as S288A & 288B net previous income for 2006–07 and earlier income years

11 New label added to 2008–09 tax return.

12 The 'Taxable income or loss' refers to item 11O found in the 'Deductions' section of the 2010 fund income tax return.

13 New label added to 2009–10 tax return.

14 The 'Taxable income' referred to here refers to the 'Taxable income' item 12A found in the 'Calculation statement' section of the 2010 fund income tax return.

15 Please refer to the 'Fund net tax' section in the 'Superannuation funds' chapter of *Taxation statistics 2009–10*.

16 Imputation credits from franked dividends paid on or after 1 July 2000 are shown in the 'Calculation statement' section of the fund annual income tax return as 'Refundable franking credits', also known as 'Refundable imputation credits' prior to 2003–04.

Note: The entrepreneurs' tax offset and associated Symplified Tax System (STS) labels applied to the 2005–06 and 2006–07 income years only. From the 2007–08 income year the STS ceased to exist. These labels have been removed from this table.

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Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 1988–89 ³ | 1989–90 ³ | 1990–91 ³ | 1991–92 ³ | 1992–93 ³ | 1993–94 ³ |
|---|-----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Number of funds | No. | 98,080 | 90,975 | 76,870 | 80,995 | 89,210 | 98,380 |
| Information statement - income | | | | | | | |
| Net capital gain | No. | 3,220 | 4,190 | 2,930 | 4,940 | 7,815 | 16,830 |
| | \$ | 313,000,000 | 494,003,696 | 289,085,407 | 272,713,208 | 524,230,367 | 3,493,958,009 |
| Gross rent and other leasing and hiring income | No. | 3,120 | 4,210 | 4,410 | 6,715 | 10,440 | 13,070 |
| | \$ | 325,000,000 | 424,367,689 | 501,257,673 | 506,029,168 | 527,358,845 | 500,314,953 |
| Gross interest | No. | 61,135 | 64,820 | 58,575 | 60,785 | 67,680 | 76,900 |
| | \$ | 1,886,000,000 | 3,248,509,527 | 3,595,091,004 | 3,116,428,707 | 2,556,088,342 | 2,208,744,905 |
| Forestry managed investment scheme income ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross foreign income | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Net foreign income | No. | 1,625 | 2,460 | 2,700 | 3,515 | 5,365 | 9,165 |
| | \$ | 112,000,000 | 218,541,897 | 260,846,625 | 461,448,401 | 704,421,850 | 656,744,903 |
| Australian franking credits from a New Zealand company | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Transfers from foreign funds | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross payments where ABN not quoted | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross distribution from partnerships | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Dividends unfranked | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Dividends franked | No. | 10,390 | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | 391,000,000 | n.a. | n.a. | n.a. | n.a. | n.a. |
| Franking Credit | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross dividends ⁶ | No. | 12,040 | 13,715 | 14,305 | 18,955 | 25,240 | 34,380 |
| | \$ | 510,000,000 | 1,278,702,604 | 1,278,138,399 | 1,223,362,894 | 1,409,481,965 | 1,702,054,318 |
| Gross distribution from trusts ⁶ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross payments subject to foreign resident withholding ⁶ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |

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Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 1994–95 ³ | 1995–96 ³ | 1996–97 ³ | 1997–98 ³ | 1998–99 ³ | 1999–2000 ⁴ |
|---|-----|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Number of funds | No. | 106,810 | 127,960 | 150,080 | 172,450 | 190,160 | 41,710 |
| Information statement - income | | | | | | | |
| Net capital gain | No. | 13,980 | 24,135 | 37,625 | 50,070 | 58,700 | 15,375 |
| | \$ | 1,328,667,233 | 2,266,280,520 | 4,012,645,467 | 8,972,002,781 | 7,101,723,653 | 7,063,375,651 |
| Gross rent and other leasing and hiring income | No. | 14,115 | 16,390 | 19,065 | 24,320 | 27,400 | 4,970 |
| | \$ | 685,994,152 | 770,734,226 | 855,004,968 | 848,008,493 | 817,461,279 | 411,655,856 |
| Gross interest | No. | 84,205 | 103,795 | 124,695 | 142,185 | 157,245 | 35,525 |
| | \$ | 2,613,423,521 | 3,233,645,762 | 3,201,946,763 | 2,895,693,799 | 3,060,178,248 | 2,631,869,511 |
| Forestry managed investment scheme income ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross foreign income | No. | n.a. | n.a. | n.a. | n.a. | 26,940 | 8,930 |
| | \$ | n.a. | n.a. | n.a. | n.a. | 734,374,125 | 1,168,838,954 |
| Net foreign income | No. | 9,375 | 14,500 | 19,695 | 25,335 | 32,235 | 9,280 |
| | \$ | 499,961,927 | 737,782,376 | 921,321,616 | 2,007,628,973 | 1,415,689,768 | 1,025,922,950 |
| Australian franking credits from a New Zealand company | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Transfers from foreign funds | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross payments where ABN not quoted | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross distribution from partnerships | No. | n.a. | n.a. | 1,340 | 1,285 | 1,455 | 440 |
| | \$ | n.a. | n.a. | 27,415,814 | 30,479,226 | 51,209,762 | 61,999,729 |
| Dividends unfranked | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Dividends franked | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Franking Credit | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross dividends ⁶ | No. | 40,765 | 53,230 | 68,695 | 93,190 | 107,450 | 25,300 |
| | \$ | 2,219,493,850 | 2,877,572,532 | 3,069,912,411 | 3,484,258,436 | 3,770,981,672 | 3,164,471,559 |
| Gross distribution from trusts ⁶ | No. | n.a. | n.a. | 38,220 | 59,585 | 74,605 | 17,555 |
| | \$ | n.a. | n.a. | 1,273,401,073 | 2,125,998,804 | 2,433,137,254 | 2,202,909,330 |
| Gross payments subject to foreign resident withholding ⁶ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |

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Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 2000–01 ⁴ | 2001–02 ⁴ | 2002–03 ⁴ | 2003–04 ⁴ | 2004–05 ⁴ | 2005–06 ⁴ |
|---|-----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Number of funds | No. | 14,730 | 12,970 | 11,890 | 10,430 | 9,245 | 8,190 |
| Information statement - income | | | | | | | |
| Net capital gain | No. | 6,815 | 5,795 | 3,480 | 3,875 | 5,170 | 4,035 |
| | \$ | 4,913,044,223 | 2,129,815,684 | 484,086,981 | 708,144,672 | 5,890,164,963 | 16,538,348,599 |
| Gross rent and other leasing and hiring income | No. | 915 | 650 | 500 | 350 | 270 | 220 |
| | \$ | 345,559,464 | 389,113,816 | 412,537,397 | 331,668,049 | 273,054,830 | 230,153,777 |
| Gross interest | No. | 13,245 | 11,700 | 10,820 | 9,690 | 8,605 | 7,695 |
| | \$ | 2,899,053,075 | 2,148,859,393 | 1,925,367,798 | 1,706,086,740 | 1,922,887,523 | 1,875,824,667 |
| Forestry managed investment scheme income ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross foreign income | No. | 6,035 | 6,495 | 6,670 | 6,610 | 6,540 | 6,195 |
| | \$ | 1,899,051,271 | 2,557,367,968 | 3,268,180,910 | 4,216,439,185 | 4,722,431,295 | 4,721,461,383 |
| Net foreign income | No. | 6,275 | 6,470 | 6,650 | 6,625 | 6,555 | 6,200 |
| | \$ | 1,209,464,767 | 1,600,940,121 | 2,303,519,400 | 2,554,610,090 | 3,821,325,612 | 3,408,046,396 |
| Australian franking credits from a New Zealand company | No. | n.a. | n.a. | n.a. | 85 | 20 | 15 |
| | \$ | n.a. | n.a. | n.a. | 34,760,520 | 93,162 | 8,836 |
| Transfers from foreign funds | No. | n.a. | n.a. | n.a. | n.a. | 5 | 5 |
| | \$ | n.a. | n.a. | n.a. | n.a. | 53,069 | 559,840 |
| Gross payments where ABN not quoted | No. | 15 | 15 | 5 | 5 | 5 | 5 |
| | \$ | 52,354 | 56,964 | 2,260 | 38 | 285,616 | 636 |
| Gross distribution from partnerships | No. | 60 | 40 | 40 | 30 | 20 | 15 |
| | \$ | 51,480,122 | 92,738,449 | 40,298,783 | 23,794,377 | 49,754,382 | 32,716,559 |
| Dividends unfranked | No. | 6,705 | 5,495 | 5,480 | 5,335 | 4,760 | 4,405 |
| | \$ | 616,409,763 | 326,284,812 | 347,531,847 | 263,612,893 | 378,275,492 | 514,519,108 |
| Dividends franked | No. | 9,010 | 8,015 | 7,640 | 7,110 | 6,555 | 5,975 |
| | \$ | 2,077,760,030 | 1,732,021,969 | 1,688,260,585 | 2,175,372,252 | 3,542,658,592 | 3,575,644,265 |
| Franking Credit | No. | 9,035 | 8,025 | 7,645 | 7,110 | 6,560 | 5,975 |
| | \$ | 1,023,340,709 | 717,266,065 | 734,018,064 | 926,711,949 | 1,531,713,587 | 1,494,366,445 |
| Gross dividends ⁶ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross distribution from trusts ⁶ | No. | 8,710 | 7,995 | 7,825 | 7,465 | 6,865 | 6,410 |
| | \$ | 2,814,526,888 | 3,412,906,627 | 4,807,708,468 | 6,685,379,778 | 8,277,623,868 | 9,637,343,816 |
| Gross payments subject to foreign resident withholding ⁶ | No. | n.a. | n.a. | n.a. | n.a. | 70 | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | 14,869 | n.a. |

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Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 2006–07 ⁴ | 2007–08 ⁴ | 2008–09 ⁴ | 2009–10 ⁴ |
|---|-----|----------------------|----------------------|----------------------|----------------------|
| Number of funds | No. | 7,140 | 5,735 | 4,990 | 4,500 |
| Information statement - income | | | | | |
| Net capital gain | No. | 3,835 | 2,840 | 810 | 515 |
| | \$ | 23,292,050,407 | 7,937,295,041 | 73,562,738 | 59,866,425 |
| Gross rent and other leasing and hiring income | No. | 175 | 125 | 100 | 85 |
| | \$ | 227,574,419 | 226,540,045 | 227,514,803 | 238,477,845 |
| Gross interest | No. | 6,650 | 5,495 | 4,785 | 4,360 |
| | \$ | 2,211,173,780 | 2,834,779,482 | 2,849,613,730 | 2,550,630,301 |
| Forestry managed investment scheme income ⁵ | No. | n.a. | 5 | 5 | 10 |
| | \$ | n.a. | 3,363 | 9,086,608 | 10,109 |
| Gross foreign income | No. | 5,495 | 4,710 | 4,065 | 3,515 |
| | \$ | 8,702,623,680 | 11,297,695,902 | 13,632,139,405 | 9,922,568,564 |
| Net foreign income | No. | 5,505 | 4,705 | 4,065 | 3,475 |
| | \$ | 7,305,029,235 | 8,690,898,883 | 4,659,829,737 | 7,116,165,027 |
| Australian franking credits from a New Zealand company | No. | 10 | 60 | 60 | 10 |
| | \$ | 6,099,452 | 34,312 | 541,899 | 165,440 |
| Transfers from foreign funds | No. | 5 | 5 | 10 | 10 |
| | \$ | 5,492,684 | 6,271,109 | 5,868,929 | 3,482,512 |
| Gross payments where ABN not quoted | No. | 5 | 5 | 5 | 5 |
| | \$ | 74 | 135,408 | 65,072 | 25,161 |
| Gross distribution from partnerships | No. | 15 | 10 | 10 | 10 |
| | \$ | 42,139,781 | 39,061,801 | 43,057,911 | 49,520,399 |
| Dividends unfranked | No. | 3,905 | 3,490 | 2,705 | 2,645 |
| | \$ | 424,198,921 | 435,136,674 | 387,808,896 | 417,112,176 |
| Dividends franked | No. | 5,205 | 4,305 | 3,845 | 3,490 |
| | \$ | 4,461,304,647 | 2,964,843,459 | 3,026,050,800 | 2,595,902,989 |
| Franking Credit | No. | 5,205 | 4,305 | 3,845 | 3,485 |
| | \$ | 1,920,781,047 | 1,247,277,755 | 1,275,534,788 | 1,100,830,175 |
| Gross dividends ⁶ | No. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. |
| Gross distribution from trusts ⁶ | No. | 5,730 | n.a. | n.a. | n.a. |
| | \$ | 12,599,396,193 | n.a. | n.a. | n.a. |
| Gross payments subject to foreign resident withholding ⁶ | No. | 5 | n.a. | n.a. | n.a. |
| | \$ | 6,777 | n.a. | n.a. | n.a. |

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Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 1988–89 ³ | 1989–90 ³ | 1990–91 ³ | 1991–92 ³ | 1992–93 ³ | 1993–94 ³ |
|---|-----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Trust distributions unfranked | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Trust distributions franked | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Trust distributions franking credit | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Trust distributions other | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Assessable contributions ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross taxable employer contributions | No. | 69,085 | 64,295 | 54,455 | 55,580 | 64,310 | 70,445 |
| | \$ | 2,363,000,000 | 4,753,729,400 | 6,598,746,815 | 7,483,148,188 | 8,859,038,092 | 10,767,640,152 |
| Gross taxable employee or depositor contributions | No. | 3,310 | 3,400 | 4,490 | 6,805 | 6,535 | 7,120 |
| | \$ | 456,000,000 | 1,719,807,061 | 2,143,703,932 | 2,932,843,876 | 1,321,275,881 | 1,110,244,187 |
| No TFN quoted contributions ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Contributions excluded by trustee ⁷ | No. | n.a. | n.a. | 425 | 485 | 505 | 525 |
| | \$ | n.a. | n.a. | 350,758,610 | 480,369,736 | 463,172,002 | 481,413,923 |
| Pre 1 July 1988 funding credits ⁸ | No. | n.a. | n.a. | 105 | 80 | 90 | 70 |
| | \$ | n.a. | n.a. | 1,314,564,557 | 1,588,012,934 | 1,472,791,557 | 2,460,654,529 |
| Transfer of liability to life insurance company of PST ⁹ | No. | n.a. | 8,185 | 4,060 | 3,005 | 1,975 | 1,535 |
| | \$ | n.a. | 2,568,677,367 | 2,717,231,586 | 1,885,853,305 | 2,460,914,314 | 2,357,283,186 |
| Other income | No. | 8,470 | 14,540 | 10,775 | 12,855 | 16,335 | 22,080 |
| | \$ | 128,000,000 | 484,962,192 | 1,340,782,430 | 1,255,533,780 | 1,261,098,077 | 1,117,910,848 |
| Assessable income due to changed tax status ¹⁰ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Net non-arm's length income ⁶ | No. | n.a. | 110 | 80 | 75 | 70 | 60 |
| | \$ | n.a. | 675,167 | 1,522,821 | 7,685,707 | 2,414,313 | -1,687,253 |
| Net non-arm's length income subject to 45% tax rate ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Total income | No. | n.a. | 29,825 | 26,570 | 75,940 | 84,095 | 91,975 |
| | \$ | n.a. | 4,127,056,610 | 5,480,945,559 | 8,123,220,676 | 16,924,363,069 | 21,556,075,398 |
| Information statement - deductions | | | | | | | |
| Exempt current pension income | No. | 195 | 240 | 255 | 295 | 400 | 1,205 |
| | \$ | 312,000,000 | 612,471,245 | 567,545,407 | 541,899,610 | 597,532,822 | 867,805,115 |
| Interest expenses within Australia | No. | n.a. | n.a. | n.a. | 4,975 | 3,835 | 3,705 |
| | \$ | n.a. | n.a. | n.a. | 13,900,843 | 21,707,634 | 9,694,928 |

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Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 1994–95 ³ | 1995–96 ³ | 1996–97 ³ | 1997–98 ³ | 1998–99 ³ | 1999–2000 ⁴ |
|---|-----|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Trust distributions unfranked | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Trust distributions franked | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Trust distributions franking credit | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Trust distributions other | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Assessable contributions ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross taxable employer contributions | No. | 77,255 | 93,455 | 106,690 | 120,955 | 128,810 | 25,090 |
| | \$ | 11,322,660,713 | 14,926,008,990 | 16,094,852,778 | 16,941,394,665 | 19,198,761,593 | 19,527,990,049 |
| Gross taxable employee or depositor contributions | No. | 8,570 | 11,920 | 13,490 | 16,005 | 17,590 | 2,940 |
| | \$ | 961,472,456 | 1,201,659,100 | 1,213,664,441 | 1,469,378,487 | 1,567,431,408 | 1,227,156,149 |
| No TFN quoted contributions ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Contributions excluded by trustee ⁷ | No. | 510 | 725 | 695 | 605 | 600 | 105 |
| | \$ | 994,607,797 | 324,425,864 | 301,412,514 | 290,817,179 | 278,529,982 | 234,204,667 |
| Pre 1 July 1988 funding credits ⁸ | No. | 80 | 115 | 110 | 85 | 90 | 30 |
| | \$ | 1,609,580,146 | 1,619,600,781 | 1,672,731,566 | 1,993,965,524 | 7,922,336,223 | 693,227,542 |
| Transfer of liability to life insurance company of PST ⁹ | No. | 1,215 | 895 | 680 | 550 | 485 | 225 |
| | \$ | 2,078,342,949 | 2,680,459,768 | 3,849,345,930 | 3,576,433,778 | 4,207,070,570 | 5,364,580,990 |
| Other income | No. | 26,095 | 36,520 | 21,860 | 20,060 | 23,090 | 7,175 |
| | \$ | 976,930,231 | 2,216,161,039 | 1,708,423,460 | 1,487,721,926 | 8,088,224,014 | 1,076,561,354 |
| Assessable income due to changed tax status ¹⁰ | No. | n.a. | 165 | 15 | 30 | 40 | 10 |
| | \$ | n.a. | 1,216,415 | 153,303 | 3,375,171 | 6,881,308 | 67,557 |
| Net non-arm's length income ⁶ | No. | 65 | 80 | 30 | 70 | 80 | 20 |
| | \$ | 2,297,337 | 1,382,852 | 298,809 | 1,072,430 | 1,343,358 | 464,311 |
| Net non-arm's length income subject to 45% tax rate ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Total income | No. | 102,270 | 123,420 | 144,125 | 166,735 | 183,375 | 40,095 |
| | \$ | 20,611,006,935 | 28,232,596,566 | 33,256,783,878 | 42,055,227,140 | 49,687,204,463 | 41,561,766,521 |
| Information statement - deductions | | | | | | | |
| Exempt current pension income | No. | 2,135 | 3,060 | 4,550 | 6,695 | 8,790 | 2,890 |
| | \$ | 1,319,645,449 | 1,795,024,174 | 1,892,766,648 | 2,591,779,648 | 2,293,858,358 | 2,326,098,711 |
| Interest expenses within Australia | No. | 3,610 | 4,800 | 5,335 | 6,445 | 5,595 | 1,330 |
| | \$ | 2,577,240 | 7,036,889 | 4,589,091 | 5,638,325 | 4,598,222 | 4,232,020 |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 2000–01 ⁴ | 2001–02 ⁴ | 2002–03 ⁴ | 2003–04 ⁴ | 2004–05 ⁴ | 2005–06 ⁴ |
|---|-----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Trust distributions unfranked | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Trust distributions franked | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Trust distributions franking credit | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Trust distributions other | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Assessable contributions ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Gross taxable employer contributions | No. | 5,965 | 4,480 | 3,935 | 3,300 | 2,735 | 2,340 |
| | \$ | 20,659,641,406 | 24,249,157,651 | 28,240,341,347 | 34,123,915,752 | 34,919,395,200 | 38,483,098,635 |
| Gross taxable employee or depositor contributions | No. | 915 | 760 | 665 | 645 | 675 | 620 |
| | \$ | 1,193,790,566 | 1,363,713,650 | 1,272,062,331 | 1,136,831,433 | 1,505,092,285 | 2,123,604,452 |
| No TFN quoted contributions ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Contributions excluded by trustee ⁷ | No. | 35 | 25 | 15 | 10 | 10 | 10 |
| | \$ | 196,130,994 | 485,420,531 | 266,485,384 | 209,498,034 | 150,487,618 | 220,707,849 |
| Pre 1 July 1988 funding credits ⁸ | No. | 10 | 5 | 5 | 5 | 5 | 5 |
| | \$ | 1,203,046,472 | 11,466,074 | 1,873,192,836 | 2,060,058,364 | 618,569,379 | 826,517,479 |
| Transfer of liability to life insurance company of PST ⁹ | No. | 115 | 135 | 70 | 60 | 55 | 50 |
| | \$ | 4,943,861,357 | 6,615,375,355 | 7,296,773,525 | 7,767,834,652 | 9,198,014,977 | 9,746,061,417 |
| Other income | No. | 3,055 | 7,695 | 7,140 | 6,720 | 6,505 | 3,555 |
| | \$ | 1,855,719,524 | 2,274,376,612 | 3,020,319,409 | 3,842,584,263 | 3,802,223,247 | 2,442,030,546 |
| Assessable income due to changed tax status ¹⁰ | No. | n.a. | 5 | n.a. | 5 | 5 | n.a. |
| | \$ | n.a. | 983,734 | n.a. | 125,941 | 69,621 | n.a. |
| Net non-arm's length income ⁶ | No. | 5 | 5 | 5 | 5 | 5 | 5 |
| | \$ | 1,852,596 | 3,963,035 | 15,982,611 | 18,110,088 | 116,819 | 1,253,943 |
| Net non-arm's length income subject to 45% tax rate ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Total income | No. | 14,175 | 12,445 | 11,285 | 10,055 | 8,905 | 7,915 |
| | \$ | 39,661,695,531 | 40,442,198,564 | 45,292,037,281 | 54,531,708,835 | 65,914,802,737 | 80,357,520,520 |
| Information statement - deductions | | | | | | | |
| Exempt current pension income | No. | 2,390 | 2,575 | 2,680 | 2,710 | 2,875 | 2,895 |
| | \$ | 2,530,471,870 | 1,965,022,341 | 2,449,630,686 | 3,082,897,347 | 4,268,623,936 | 6,265,479,450 |
| Interest expenses within Australia | No. | 385 | 365 | 265 | 195 | 150 | 125 |
| | \$ | 2,508,163 | 2,687,123 | 1,451,167 | 1,410,275 | 2,521,204 | 1,114,084 |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 2006–07 ⁴ | 2007–08 ⁴ | 2008–09 ⁴ | 2009–10 ⁴ |
|---|-----|----------------------|----------------------|----------------------|----------------------|
| Trust distributions unfranked | No. | n.a. | 3,815 | 3,325 | 2,820 |
| | \$ | n.a. | 1,222,156,988 | 1,150,798,346 | 552,206,267 |
| Trust distributions franked | No. | n.a. | 4,230 | 3,720 | 3,125 |
| | \$ | n.a. | 2,694,548,312 | 2,318,883,017 | 2,329,630,407 |
| Trust distributions franking credit | No. | n.a. | 4,295 | 3,720 | 3,165 |
| | \$ | n.a. | 1,484,528,422 | 1,886,776,258 | 1,272,383,435 |
| Trust distributions other | No. | n.a. | 4,780 | 4,095 | 3,720 |
| | \$ | n.a. | 8,715,035,057 | 4,369,764,287 | 5,836,190,829 |
| Assessable contributions ⁵ | No. | n.a. | 1,720 | 1,430 | 1,250 |
| | \$ | n.a. | 44,683,296,551 | 47,637,628,564 | 48,315,686,466 |
| Gross taxable employer contributions | No. | 1,900 | 1,475 | 1,275 | 1,145 |
| | \$ | 45,269,240,119 | 53,771,490,520 | 56,521,763,307 | 56,446,838,031 |
| Gross taxable employee or depositor contributions | No. | 705 | 600 | 440 | 385 |
| | \$ | 3,725,046,822 | 3,729,218,393 | 2,879,125,973 | 3,423,718,968 |
| No TFN quoted contributions ⁵ | No. | n.a. | 200 | 185 | 180 |
| | \$ | n.a. | 550,588,875 | 428,489,992 | 392,255,727 |
| Contributions excluded by trustee ⁷ | No. | 5 | 5 | 5 | 5 |
| | \$ | 129,354,836 | 46,790,837 | 15,949,016 | 11,236,467 |
| Pre 1 July 1988 funding credits ⁸ | No. | 5 | 5 | 5 | 5 |
| | \$ | 102,904,935 | 849,525,674 | 525,159,914 | 642,866,689 |
| Transfer of liability to life insurance company of PST ⁹ | No. | 45 | 40 | 40 | 40 |
| | \$ | 11,652,016,506 | 12,471,684,726 | 11,650,641,778 | 11,293,023,104 |
| Other income | No. | 3,405 | 4,050 | 2,445 | 2,965 |
| | \$ | 5,357,969,353 | 8,916,733,426 | 13,214,252,228 | 13,418,974,343 |
| Assessable income due to changed tax status ¹⁰ | No. | n.a. | 5 | n.a. | n.a. |
| | \$ | n.a. | 39,430 | n.a. | n.a. |
| Net non-arm's length income ⁶ | No. | 5 | n.a. | n.a. | n.a. |
| | \$ | 318,881 | n.a. | n.a. | n.a. |
| Net non-arm's length income subject to 45% tax rate ⁵ | No. | n.a. | 5 | 5 | 5 |
| | \$ | n.a. | 270,500 | 320,434 | 354,900 |
| Total income | No. | 6,870 | 5,595 | 4,895 | 4,430 |
| | \$ | 106,847,822,592 | 92,098,886,018 | 83,136,959,049 | 85,857,615,207 |
| Information statement - deductions | | | | | |
| Exempt current pension income | No. | 2,845 | 2,850 | 2,595 | 2,500 |
| | \$ | 7,350,660,630 | 8,677,046,000 | 8,219,446,369 | 8,150,139,363 |
| Interest expenses within Australia | No. | 90 | 60 | 45 | 30 |
| | \$ | 1,563,158 | 3,462,942 | 3,790,846 | 1,452,336 |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 1988–89 ³ | 1989–90 ³ | 1990–91 ³ | 1991–92 ³ | 1992–93 ³ | 1993–94 ³ |
|---|-----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Interest expenses overseas | No. | n.a. | n.a. | n.a. | 140 | 140 | 105 |
| | \$ | n.a. | n.a. | n.a. | 1,343,926 | 2,598,960 | 701,465 |
| Total salary & wage expenses | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Capital works deductions | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Deduction for decline in value of depreciating assets | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Small business and general business tax break ¹¹ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Group life & disability premiums | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Death benefit increase ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Investment expenses | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Management/administration expenses | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Forestry managed investment scheme deduction | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Exempt S290A income | No. | n.a. | 220 | 180 | 170 | 210 | 185 |
| | \$ | n.a. | 122,351,956 | 203,549,287 | 96,913,099 | 48,503,346 | 24,174,060 |
| Other deductions | No. | n.a. | n.a. | n.a. | 61,570 | 71,525 | 80,525 |
| | \$ | n.a. | n.a. | n.a. | 2,199,503,010 | 2,344,441,351 | 2,575,469,771 |
| Tax losses deducted | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Total deductions | No. | n.a. | 8,625 | 4,470 | 64,805 | 73,475 | 82,175 |
| | \$ | n.a. | 3,303,500,568 | 3,488,326,280 | 4,739,413,793 | 5,475,698,427 | 5,835,128,525 |
| Taxable income or loss ¹² | No. | n.a. | 74,090 | 66,975 | 70,925 | 78,775 | 84,915 |
| | \$ | n.a. | 7,646,381,214 | 9,802,121,287 | 12,236,196,370 | 11,760,520,994 | 15,568,671,667 |
| Losses information | | | | | | | |
| Tax losses carried forward to later income years | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 1994–95 ³ | 1995–96 ³ | 1996–97 ³ | 1997–98 ³ | 1998–99 ³ | 1999–2000 ⁴ |
|---|-----|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Interest expenses overseas | No. | 115 | 80 | 35 | 90 | 105 | 100 |
| | \$ | 31,225,660 | 1,558,883 | 52,111 | 68,788 | 200,722 | 1,728,034 |
| Total salary & wage expenses | No. | n.a. | n.a. | 360 | 155 | 150 | 90 |
| | \$ | n.a. | n.a. | 20,453,562 | 16,983,843 | 18,881,648 | 23,911,985 |
| Capital works deductions | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Deduction for decline in value of depreciating assets | No. | n.a. | n.a. | n.a. | 11,645 | 14,025 | 2,965 |
| | \$ | n.a. | n.a. | n.a. | 125,499,836 | 120,215,346 | 61,642,466 |
| Small business and general business tax break ¹¹ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Group life & disability premiums | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Death benefit increase ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Investment expenses | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Management/administration expenses | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Forestry managed investment scheme deduction | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Exempt S290A income | No. | 160 | 135 | 165 | 140 | 145 | 60 |
| | \$ | 11,232,085 | 9,416,284 | 8,001,411 | 2,074,177 | 2,485,636 | 1,495,328 |
| Other deductions | No. | 90,695 | 109,030 | 133,995 | 157,015 | 174,300 | 38,890 |
| | \$ | 3,890,438,642 | 3,625,860,519 | 3,473,214,862 | 3,983,905,908 | 10,859,995,091 | 4,440,709,640 |
| Tax losses deducted | No. | n.a. | 1,935 | 1,985 | 2,255 | 3,205 | 1,085 |
| | \$ | n.a. | 120,847,802 | 97,685,240 | 152,330,583 | 82,177,535 | 81,773,856 |
| Total deductions | No. | 92,145 | 111,365 | 136,115 | 159,235 | 176,510 | 39,435 |
| | \$ | 7,333,462,025 | 8,240,204,319 | 9,346,108,855 | 10,454,714,886 | 17,589,483,128 | 12,306,173,030 |
| Taxable income or loss ¹² | No. | 95,225 | 120,925 | 141,130 | 163,300 | 178,750 | 38,505 |
| | \$ | 13,459,643,887 | 19,991,871,668 | 23,065,619,115 | 29,795,377,881 | 29,903,947,617 | 26,120,202,087 |
| Losses information | | | | | | | |
| Tax losses carried forward to later income years | No. | n.a. | 2,790 | 5,200 | 7,315 | 8,995 | 2,635 |
| | \$ | n.a. | 21,391,131 | 483,321,408 | 480,099,555 | 471,938,880 | 321,200,076 |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 2000–01 ⁴ | 2001–02 ⁴ | 2002–03 ⁴ | 2003–04 ⁴ | 2004–05 ⁴ | 2005–06 ⁴ |
|---|-----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Interest expenses overseas | No. | 5 | 5 | 5 | 5 | 5 | 5 |
| | \$ | 95,776 | 44,633 | 29,738 | 12,070 | 6,371 | 110,362 |
| Total salary & wage expenses | No. | 45 | 55 | 45 | 55 | 40 | 30 |
| | \$ | 23,240,972 | 44,534,573 | 43,624,746 | 56,766,166 | 58,733,128 | 63,667,782 |
| Capital works deductions | No. | 105 | 90 | 75 | 60 | 50 | 30 |
| | \$ | 8,876,934 | 12,232,995 | 13,950,576 | 13,625,197 | 17,605,861 | 10,865,575 |
| Deduction for decline in value of depreciating assets | No. | 470 | 315 | 315 | 235 | 220 | 120 |
| | \$ | 45,321,922 | 44,151,131 | 42,933,543 | 54,521,641 | 37,169,004 | 28,956,365 |
| Small business and general business tax break ¹¹ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Group life & disability premiums | No. | 1,830 | 1,840 | 1,680 | 1,390 | 1,165 | 925 |
| | \$ | 1,361,867,076 | 1,750,107,699 | 1,938,649,266 | 2,131,846,408 | 2,178,770,090 | 2,578,964,772 |
| Death benefit increase ⁵ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Investment expenses | No. | 1,185 | 1,040 | 875 | 845 | 825 | 500 |
| | \$ | 523,684,931 | 754,129,745 | 794,105,492 | 1,000,903,504 | 1,209,633,319 | 1,468,770,212 |
| Management/administration expenses | No. | 9,175 | 9,010 | 8,690 | 7,970 | 7,190 | 4,945 |
| | \$ | 1,141,517,671 | 1,261,410,118 | 1,287,961,789 | 1,436,567,642 | 1,768,151,071 | 2,076,200,916 |
| Forestry managed investment scheme deduction | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Exempt S290A income | No. | 15 | 10 | 5 | n.a. | n.a. | n.a. |
| | \$ | 281,680 | 182,274 | 164,531 | n.a. | n.a. | n.a. |
| Other deductions | No. | 11,395 | 4,905 | 3,680 | 2,720 | 2,140 | 5,130 |
| | \$ | 2,558,071,137 | 1,870,680,378 | 1,886,674,354 | 2,420,451,302 | 1,305,717,378 | 1,418,831,307 |
| Tax losses deducted | No. | 450 | 340 | 445 | 250 | 230 | 390 |
| | \$ | 62,372,187 | 38,098,288 | 52,666,317 | 52,014,268 | 53,435,780 | 17,844,798 |
| Total deductions | No. | 14,070 | 12,395 | 11,225 | 10,010 | 8,860 | 7,875 |
| | \$ | 13,202,171,676 | 14,358,656,653 | 15,808,615,730 | 18,018,850,472 | 20,098,382,119 | 23,676,867,040 |
| Taxable income or loss ¹² | No. | 12,695 | 10,870 | 9,540 | 8,280 | 7,040 | 6,335 |
| | \$ | 26,459,523,720 | 26,083,541,909 | 29,483,421,509 | 36,512,858,264 | 45,816,430,841 | 56,680,653,380 |
| Losses information | | | | | | | |
| Tax losses carried forward to later income years | No. | 1,385 | 1,680 | 1,460 | 1,005 | 1,125 | 525 |
| | \$ | 332,875,797 | 344,224,156 | 309,171,219 | 268,531,474 | 218,260,762 | 160,090,498 |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 2006–07 ⁴ | 2007–08 ⁴ | 2008–09 ⁴ | 2009–10 ⁴ |
|---|-----|----------------------|----------------------|----------------------|----------------------|
| Interest expenses overseas | No. | 5 | 5 | n.a. | n.a. |
| | \$ | 900 | 364 | n.a. | n.a. |
| Total salary & wage expenses | No. | 30 | 30 | 40 | 40 |
| | \$ | 62,540,938 | 77,587,164 | 98,380,519 | 112,486,466 |
| Capital works deductions | No. | 30 | 30 | 25 | 25 |
| | \$ | 11,072,235 | 11,450,258 | 10,508,868 | 12,160,642 |
| Deduction for decline in value of depreciating assets | No. | 110 | 80 | 70 | 65 |
| | \$ | 28,198,621 | 29,488,303 | 25,457,138 | 34,599,125 |
| Small business and general business tax break ¹¹ | No. | n.a. | n.a. | 10 | 5 |
| | \$ | n.a. | n.a. | 437,122 | 185,814 |
| Group life & disability premiums | No. | 755 | 620 | 555 | 530 |
| | \$ | 2,938,571,536 | 3,327,873,521 | 4,111,267,142 | 4,168,776,725 |
| Death benefit increase ⁵ | No. | n.a. | 95 | 130 | 150 |
| | \$ | n.a. | 246,303,466 | 369,075,670 | 460,026,485 |
| Investment expenses | No. | 380 | 300 | 250 | 240 |
| | \$ | 1,421,233,684 | 1,192,755,772 | 2,551,224,471 | 1,590,190,393 |
| Management/administration expenses | No. | 4,130 | 3,125 | 2,995 | 2,855 |
| | \$ | 2,470,845,396 | 2,731,983,097 | 2,670,207,722 | 2,923,374,264 |
| Forestry managed investment scheme deduction | No. | n.a. | 5 | 5 | n.a. |
| | \$ | n.a. | 396,006 | 31,844 | n.a. |
| Exempt S290A income | No. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. |
| Other deductions | No. | 4,460 | 3,605 | 2,800 | 2,005 |
| | \$ | 1,572,669,543 | 3,201,495,350 | 14,068,544,295 | 5,200,469,475 |
| Tax losses deducted | No. | 145 | 105 | 115 | 150 |
| | \$ | 33,049,118 | 26,663,301 | 44,093,638 | 477,902,052 |
| Total deductions | No. | 6,845 | 5,580 | 4,885 | 4,430 |
| | \$ | 27,542,422,265 | 19,526,505,544 | 32,172,465,644 | 23,131,763,142 |
| Taxable income or loss ¹² | No. | 5,035 | 3,865 | 3,215 | 3,100 |
| | \$ | 79,305,440,190 | 72,572,426,499 | 49,475,483,701 | 62,897,847,123 |
| Losses information | | | | | |
| Tax losses carried forward to later income years | No. | 385 | 275 | 355 | 455 |
| | \$ | 151,875,648 | 183,395,419 | 616,210,702 | 236,928,693 |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 1988–89 ³ | 1989–90 ³ | 1990–91 ³ | 1991–92 ³ | 1992–93 ³ | 1993–94 ³ |
|--|-----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Net capital losses carried forward to later income years | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Other information | | | | | | | |
| Intangible depreciating assets 1st deducted | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Other depreciating assets first deducted | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Termination value-intangible dep assets | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Termination value of other depreciating assets | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Total investments | No. | n.a. | 72,110 | 66,810 | 70,145 | 76,670 | 84,305 |
| | \$ | n.a. | 103,635,195,569 | 128,483,818,766 | 150,917,762,150 | 189,107,474,108 | 165,331,366,364 |
| Number of members | No. | 4,377,905 | 12,845,650 | 10,187,970 | n.a. | n.a. | n.a. |
| Number of payments received from non-resident superannuation funds | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Attributed foreign income - listed country | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Attributed foreign income - section 404 country | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Attributed foreign income - unlisted country | No. | n.a. | n.a. | n.a. | n.a. | n.a. | 5 |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | 409 |
| Attributed foreign income - FIF/FLP income | No. | n.a. | n.a. | n.a. | n.a. | n.a. | 50 |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | 137,748 |
| Attributed foreign income | No. | n.a. | n.a. | 110 | 80 | 160 | 90 |
| | \$ | n.a. | n.a. | 1,768,036 | 847,623 | 5,522,014 | 276,198 |
| Net assets available to pay benefits | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Tax spared foreign tax credits | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Taxation of financial arrangements | | | | | | | |
| TOFA total gains ¹³ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 1994–95 ³ | 1995–96 ³ | 1996–97 ³ | 1997–98 ³ | 1998–99 ³ | 1999–2000 ⁴ |
|--|-----|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Net capital losses carried forward to later income years | No. | n.a. | n.a. | 9,800 | 11,865 | 22,590 | 4,995 |
| | \$ | n.a. | n.a. | 542,698,376 | 239,949,850 | 923,289,776 | 293,790,238 |
| Other information | | | | | | | |
| Intangible depreciating assets 1st deducted | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Other depreciating assets first deducted | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Termination value-intangible dep assets | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Termination value of other depreciating assets | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Total investments | No. | 95,180 | 117,815 | 137,080 | 165,660 | 180,340 | 37,685 |
| | \$ | 187,017,438,892 | 206,607,715,713 | 258,232,794,193 | 287,693,484,514 | 327,740,707,210 | 358,196,515,119 |
| Number of members | No. | 22,098,430 | 31,266,605 | 34,623,635 | 47,197,665 | 50,381,995 | 69,164,485 |
| Number of payments received from non-resident superannuation funds | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Attributed foreign income - listed country | No. | n.a. | n.a. | 5 | 60 | 45 | 15 |
| | \$ | n.a. | n.a. | 8,330,113 | 5,883,025 | 501,504 | 21,268,876 |
| Attributed foreign income - section 404 country | No. | n.a. | n.a. | n.a. | 5 | 10 | 5 |
| | \$ | n.a. | n.a. | n.a. | 3,556 | 1,333 | 1,520 |
| Attributed foreign income - unlisted country | No. | 15 | 5 | 10 | 5 | 20 | 10 |
| | \$ | 13,626 | 846 | 149,744 | 15,156 | 82,663 | 798,291 |
| Attributed foreign income - FIF/FLP income | No. | 50 | 55 | 35 | 50 | 75 | 10 |
| | \$ | 8,675,351 | 25,721,879 | 73,985,223 | 39,952,292 | 17,460,766 | 789,229,682 |
| Attributed foreign income | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Net assets available to pay benefits | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Tax spared foreign tax credits | No. | n.a. | n.a. | 175 | 230 | 585 | 815 |
| | \$ | n.a. | n.a. | 729,931 | 299,076 | 1,796,417 | 50,560 |
| | | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Taxation of financial arrangements | | | | | | | |
| TOFA total gains ¹³ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 2000–01 ⁴ | 2001–02 ⁴ | 2002–03 ⁴ | 2003–04 ⁴ | 2004–05 ⁴ | 2005–06 ⁴ |
|--|-----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Net capital losses carried forward to later income years | No. | 2,820 | 3,345 | 4,585 | 4,230 | 2,580 | 1,860 |
| | \$ | 267,507,966 | 1,735,734,641 | 9,019,714,888 | 8,427,560,771 | 3,533,447,776 | 1,645,388,214 |
| Other information | | | | | | | |
| Intangible depreciating assets 1st deducted | No. | n.a. | 10 | 5 | 10 | 5 | 5 |
| | \$ | n.a. | 2,389,828 | 1,891,364 | 1,832,470 | 1,289,240 | 2,240,363 |
| Other depreciating assets first deducted | No. | n.a. | 75 | 60 | 65 | 40 | 30 |
| | \$ | n.a. | 20,177,839 | 42,564,866 | 28,375,160 | 45,843,014 | 30,279,282 |
| Termination value-intangible dep assets | No. | n.a. | 5 | n.a. | 5 | 5 | 5 |
| | \$ | n.a. | 105,758 | n.a. | 4,030 | 487 | 6,655 |
| Termination value of other depreciating assets | No. | n.a. | 70 | 70 | 50 | 25 | 25 |
| | \$ | n.a. | 10,155,173 | 49,676,014 | 7,724,939 | 15,573,235 | 2,025,606 |
| Total investments | No. | 13,215 | 11,495 | 10,575 | 9,670 | 8,605 | 7,620 |
| | \$ | 389,189,391,615 | 373,110,310,919 | 361,885,617,950 | 463,884,107,554 | 757,099,923,972 | 676,887,374,344 |
| Number of members | No. | 24,126,035 | 23,922,750 | 24,498,435 | 25,592,260 | 27,080,080 | 28,203,895 |
| Number of payments received from non-resident superannuation funds | No. | n.a. | n.a. | n.a. | n.a. | 510 | 55 |
| Attributed foreign income - listed country | No. | n.a. | 5 | n.a. | n.a. | n.a. | 5 |
| | \$ | n.a. | 142,758 | n.a. | n.a. | n.a. | 12 |
| Attributed foreign income - section 404 country | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Attributed foreign income - unlisted country | No. | 5 | n.a. | 5 | n.a. | 5 | 5 |
| | \$ | 120 | n.a. | 21,640 | n.a. | 8,564,517 | 9,000,000 |
| Attributed foreign income - FIF/FLP income | No. | 5 | 5 | 5 | 5 | 5 | n.a. |
| | \$ | 5,652,073 | 49,262,211 | 10,812,581 | 584,269 | 129,701 | n.a. |
| Attributed foreign income | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Net assets available to pay benefits | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Tax spared foreign tax credits | No. | 1,290 | 1,550 | 1,770 | 1,260 | 1,610 | 65 |
| | \$ | 945,726 | 30,235 | 23,964 | 38,673 | 40,000 | 5,106 |
| | | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Taxation of financial arrangements | | | | | | | |
| TOFA total gains ¹³ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 2006–07 ⁴ | 2007–08 ⁴ | 2008–09 ⁴ | 2009–10 ⁴ |
|--|-----|----------------------|----------------------|----------------------|----------------------|
| Net capital losses carried forward to later income years | No. | 1,265 | 775 | 2,470 | 2,495 |
| | \$ | 794,420,703 | 3,124,373,645 | 41,080,764,489 | 52,731,469,180 |
| Other information | | | | | |
| Intangible depreciating assets 1st deducted | No. | 5 | n.a. | n.a. | n.a. |
| | \$ | 192,280 | n.a. | n.a. | n.a. |
| Other depreciating assets first deducted | No. | 35 | n.a. | n.a. | n.a. |
| | \$ | 35,196,174 | n.a. | n.a. | n.a. |
| Termination value-intangible dep assets | No. | 5 | n.a. | n.a. | n.a. |
| | \$ | 2,107,578 | n.a. | n.a. | n.a. |
| Termination value of other depreciating assets | No. | 15 | n.a. | n.a. | n.a. |
| | \$ | 4,067,440 | n.a. | n.a. | n.a. |
| Total investments | No. | 6,790 | n.a. | n.a. | n.a. |
| | \$ | 815,509,410,360 | n.a. | n.a. | n.a. |
| Number of members | No. | 29,205,690 | 30,590,015 | 31,258,135 | 31,419,460 |
| Number of payments received from non-resident superannuation funds | No. | 40 | 575 | 195 | 170 |
| Attributed foreign income - listed country | No. | 5 | 5 | 5 | 5 |
| | \$ | 25 | 2,060 | 659 | 16,492 |
| Attributed foreign income - section 404 country | No. | n.a. | 5 | 5 | n.a. |
| | \$ | n.a. | 4,090,701 | 4 | n.a. |
| Attributed foreign income - unlisted country | No. | 5 | 5 | n.a. | 5 |
| | \$ | 295,150,832 | 5,238,181 | n.a. | 19,366,542 |
| Attributed foreign income - FIF/FLP income | No. | 5 | 5 | 5 | 5 |
| | \$ | 4,000,132 | 5,035,923 | 142,998,926 | 868,140 |
| Attributed foreign income | No. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. |
| Net assets available to pay benefits | No. | n.a. | 5,100 | 4,305 | 3,790 |
| | \$ | n.a. | 766,146,093,978 | 689,127,564,788 | 850,574,926,759 |
| Tax spared foreign tax credits | No. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. |
| | | n.a. | n.a. | n.a. | n.a. |
| Taxation of financial arrangements | | | | | |
| TOFA total gains ¹³ | No. | n.a. | n.a. | n.a. | 0 |
| | \$ | n.a. | n.a. | n.a. | 0 |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 1988–89 ³ | 1989–90 ³ | 1990–91 ³ | 1991–92 ³ | 1992–93 ³ | 1993–94 ³ |
|---|-----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| TOFA total losses ¹³ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| TOFA transitional balancing adjustment ¹³ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Calculation statement | | | | | | | |
| Taxable income ¹⁴ | No. | n.a. | 74,195 | 67,265 | 72,595 | 80,600 | 88,855 |
| | \$ | n.a. | 8,031,495,781 | 9,811,494,563 | 12,775,585,289 | 12,322,515,073 | 16,658,536,273 |
| Gross tax | No. | n.a. | 74,055 | 67,255 | 72,600 | 80,600 | 88,880 |
| | \$ | n.a. | 1,216,157,565 | 1,479,622,050 | 1,922,531,539 | 1,854,584,318 | 2,507,330,289 |
| Foreign tax credits | No. | n.a. | 2,540 | 2,575 | 3,685 | 5,425 | 7,700 |
| | \$ | n.a. | 15,397,637 | 15,496,605 | 25,386,708 | 33,798,162 | 41,866,374 |
| Rebates/tax offsets | No. | n.a. | 12,815 | 13,615 | 21,005 | 26,905 | 36,475 |
| | \$ | n.a. | 480,500,548 | 399,696,443 | 456,793,945 | 549,189,214 | 659,560,842 |
| Net tax ¹⁵ | No. | n.a. | 72,350 | 65,380 | 70,125 | 76,290 | 84,870 |
| | \$ | 486,000,000 | 730,150,499 | 1,049,455,437 | 1,440,389,921 | 1,271,660,037 | 2,206,088,561 |
| Section 102AAM interest charge | No. | n.a. | n.a. | 50 | 55 | 65 | 50 |
| | \$ | n.a. | n.a. | 15,083 | 24,837 | 28,127 | 31,966 |
| Credit for interest on early payments – amount of interest | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Credit for tax withheld where ABN/TFN not quoted | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Credit for tax withheld – foreign resident withholding | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Refundable franking credits ¹⁶ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | 5,285 |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | 2,197,807 |
| Credit for no TFN tax offset | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Credit for interest on no TFN tax offset | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Credit for refundable national rental affordability scheme tax offset_Amt | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Total rebates/tax offsets | No. | n.a. | 13,360 | 14,310 | 18,300 | 325 | 21,040 |
| | \$ | n.a. | 495,921,232 | 415,679,445 | 316,962,620 | 74,012,392 | 169,541,093 |
| PAYG instalments raised | No. | n.a. | 3,305 | 7,215 | 11,025 | 10,995 | 15,055 |
| | \$ | n.a. | 134,356,524 | 461,208,374 | 5,902,998,225 | 809,962,077 | 821,429,911 |
| Total amount of tax payable/refundable | No. | n.a. | 72,585 | 64,985 | 69,800 | 75,935 | 85,200 |
| | \$ | n.a. | 1,144,138,998 | 620,479,120 | 812,698,116 | 678,615,627 | 1,069,176,136 |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 1994–95 ³ | 1995–96 ³ | 1996–97 ³ | 1997–98 ³ | 1998–99 ³ | 1999–2000 ⁴ |
|---|-----|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| TOFA total losses ¹³ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| TOFA transitional balancing adjustment ¹³ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Calculation statement | | | | | | | |
| Taxable income ¹⁴ | No. | 96,465 | 118,550 | 138,665 | 158,115 | 172,735 | 36,505 |
| | \$ | 13,632,220,196 | 20,145,521,227 | 23,292,962,965 | 29,939,906,859 | 30,048,090,915 | 26,178,098,420 |
| Gross tax | No. | 96,505 | 118,550 | 138,615 | 158,115 | 172,735 | 36,505 |
| | \$ | 2,049,417,989 | 3,025,673,421 | 3,501,800,276 | 4,501,168,995 | 4,531,663,867 | 3,944,562,856 |
| Foreign tax credits | No. | 6,105 | 12,745 | 17,165 | 20,615 | 24,545 | 6,630 |
| | \$ | 42,734,566 | 36,239,891 | 41,065,527 | 58,525,184 | 50,675,220 | 60,067,216 |
| Rebates/tax offsets | No. | 31,915 | 45,610 | 63,075 | 84,450 | 100,045 | 21,275 |
| | \$ | 565,168,462 | 792,523,517 | 941,654,887 | 1,068,112,213 | 1,169,041,994 | 970,890,259 |
| Net tax ¹⁵ | No. | 92,295 | 112,180 | 130,410 | 146,930 | 158,775 | 32,470 |
| | \$ | 1,398,113,155 | 2,154,393,836 | 2,464,156,562 | 3,330,843,453 | 3,254,905,482 | 2,894,783,626 |
| Section 102AAM interest charge | No. | 30 | 35 | 65 | 65 | 75 | 40 |
| | \$ | 14,639 | 76,950 | 122,003 | 85,292 | 242,102 | 61,354 |
| Credit for interest on early payments – amount of interest | No. | 355 | 185 | 180 | 255 | 260 | 50 |
| | \$ | 424,782 | 23,071 | 172,469 | 44,680 | 38,409 | 6,408 |
| Credit for tax withheld where ABN/TFN not quoted | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Credit for tax withheld – foreign resident withholding | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Refundable franking credits ¹⁶ | No. | 22,460 | 26,070 | 32,410 | 37,110 | 41,685 | 9,610 |
| | \$ | 44,327,613 | 42,347,611 | 55,796,368 | 43,654,158 | 57,049,599 | 18,953,695 |
| Credit for no TFN tax offset | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Credit for interest on no TFN tax offset | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Credit for refundable national rental affordability scheme tax offset_Amt | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Total rebates/tax offsets | No. | 33,055 | 47,445 | 65,330 | 86,610 | 102,285 | 21,940 |
| | \$ | 607,902,570 | 828,763,411 | 982,720,414 | 1,126,637,840 | 1,219,717,214 | 1,030,957,475 |
| PAYG instalments raised | No. | 25,005 | 43,300 | 58,530 | 67,805 | 76,945 | 9,740 |
| | \$ | 872,705,622 | 1,196,507,323 | 1,686,649,101 | 2,441,027,920 | 2,552,412,080 | 2,134,267,601 |
| Total amount of tax payable/refundable | No. | 87,495 | 110,330 | 129,860 | 147,560 | 160,495 | 32,490 |
| | \$ | 669,868,931 | 230,588,432 | 770,071,888 | 889,905,484 | 702,717,326 | 760,451,339 |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 2000–01 ⁴ | 2001–02 ⁴ | 2002–03 ⁴ | 2003–04 ⁴ | 2004–05 ⁴ | 2005–06 ⁴ |
|---|-----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| TOFA total losses ¹³ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| TOFA transitional balancing adjustment ¹³ | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Calculation statement | | | | | | | |
| Taxable income ¹⁴ | No. | 11,520 | 9,385 | 8,390 | 7,450 | 6,435 | 5,930 |
| | \$ | 26,513,745,026 | 26,140,158,182 | 29,516,751,239 | 36,537,453,886 | 45,835,267,373 | 56,707,276,894 |
| Gross tax | No. | 11,520 | 9,385 | 8,390 | 7,450 | 6,435 | 5,930 |
| | \$ | 3,991,507,765 | 3,930,015,147 | 4,434,475,471 | 5,488,107,055 | 6,889,961,383 | 8,517,212,682 |
| Foreign tax credits | No. | 4,485 | 4,555 | 4,585 | 4,435 | 4,245 | 4,365 |
| | \$ | 68,331,914 | 86,400,052 | 110,266,378 | 127,079,076 | 201,751,360 | 239,385,255 |
| Rebates/tax offsets | No. | 2,480 | 675 | 280 | 275 | 185 | 145 |
| | \$ | 796,901,559 | 507,749,049 | 127,710,880 | 141,346,347 | 128,655,903 | 9,810,775 |
| Net tax ¹⁵ | No. | 13,255 | 11,500 | 10,445 | 9,435 | 8,470 | 7,555 |
| | \$ | 2,574,801,668 | 2,790,103,480 | 3,121,360,528 | 3,719,851,247 | 4,134,621,813 | 5,449,257,476 |
| Section 102AAM interest charge | No. | 5 | 5 | n.a. | 5 | n.a. | n.a. |
| | \$ | 691 | 2,511 | n.a. | 83 | n.a. | n.a. |
| Credit for interest on early payments – amount of interest | No. | 10 | 5 | 5 | 5 | n.a. | 5 |
| | \$ | 1,081 | 152 | 190 | 1,724 | n.a. | 178 |
| Credit for tax withheld where ABN/TFN not quoted | No. | n.a. | n.a. | n.a. | n.a. | 65 | 5 |
| | \$ | n.a. | n.a. | n.a. | n.a. | 6,630 | 437 |
| Credit for tax withheld – foreign resident withholding | No. | 15 | 15 | 520 | 425 | 335 | 160 |
| | \$ | 23,132 | 26,845 | 1,477,634 | 1,595,435 | 674,565 | 1,072,900 |
| Refundable franking credits ¹⁶ | No. | 8,990 | 9,180 | 8,825 | 8,135 | 7,540 | 6,895 |
| | \$ | 551,472,624 | 545,762,566 | 1,074,271,812 | 1,499,830,385 | 2,424,932,307 | 2,818,759,177 |
| Credit for no TFN tax offset | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Credit for interest on no TFN tax offset | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Credit for refundable national rental affordability scheme tax offset_Amt | No. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Total rebates/tax offsets | No. | 5,700 | 4,900 | 4,730 | 4,580 | 4,345 | 4,430 |
| | \$ | 865,233,473 | 594,149,101 | 237,977,258 | 268,425,424 | 330,407,263 | 249,196,030 |
| PAYG instalments raised | No. | 7,175 | 6,380 | 5,345 | 4,470 | 3,725 | 3,180 |
| | \$ | 2,965,752,188 | 3,062,108,027 | 3,218,657,134 | 3,666,612,685 | 4,031,358,210 | 4,593,831,132 |
| Total amount of tax payable/refundable | No. | 13,315 | 11,615 | 10,690 | 9,625 | 8,580 | 7,650 |
| | \$ | -391,000,833 | -272,336,042 | -98,113,596 | 51,641,533 | 102,582,407 | 854,352,829 |

Taxation statistics 2009–10

Table 2: Fund tax

Selected items for APRA regulated and other funds for income years 1988–89 to 2009–10^{1,2}

| | | 2006–07 ⁴ | 2007–08 ⁴ | 2008–09 ⁴ | 2009–10 ⁴ |
|---|-----|----------------------|----------------------|----------------------|----------------------|
| TOFA total losses ¹³ | No. | n.a. | n.a. | n.a. | 0 |
| | \$ | n.a. | n.a. | n.a. | 0 |
| TOFA transitional balancing adjustment ¹³ | No. | n.a. | n.a. | n.a. | 0 |
| | \$ | n.a. | n.a. | n.a. | 0 |
| Calculation statement | | | | | |
| Taxable income ¹⁴ | No. | 4,750 | 3,650 | 2,895 | 2,680 |
| | \$ | 79,325,771,257 | 72,618,088,172 | 49,952,770,123 | 62,961,599,708 |
| Gross tax | No. | 4,745 | 3,670 | 2,915 | 2,700 |
| | \$ | 11,911,873,988 | 11,054,672,007 | 7,626,465,231 | 9,565,433,169 |
| Foreign tax credits | No. | 3,545 | 2,890 | 2,150 | 1,570 |
| | \$ | 300,341,619 | 375,779,370 | 173,239,219 | 229,153,004 |
| Rebates/tax offsets | No. | 85 | 40 | 25 | 20 |
| | \$ | 43,312,454 | 33,472,580 | 15,482,855 | 248,683 |
| Net tax ¹⁵ | No. | 6,555 | 5,355 | 4,695 | 4,225 |
| | \$ | 8,249,641,357 | 7,882,968,696 | 4,657,306,875 | 6,909,414,506 |
| Section 102AAM interest charge | No. | n.a. | n.a. | n.a. | n.a. |
| | \$ | n.a. | n.a. | n.a. | n.a. |
| Credit for interest on early payments – amount of interest | No. | n.a. | 5 | n.a. | n.a. |
| | \$ | n.a. | 2 | n.a. | n.a. |
| Credit for tax withheld where ABN/TFN not quoted | No. | 10 | 10 | 5 | 5 |
| | \$ | 18,053 | 97,476 | 2,500 | 246,033 |
| Credit for tax withheld – foreign resident withholding | No. | 150 | 420 | 345 | 410 |
| | \$ | 761,093 | 773,083 | 1,089,255 | 2,207,425 |
| Refundable franking credits ¹⁶ | No. | 6,095 | 5,055 | 4,490 | 4,055 |
| | \$ | 3,318,578,557 | 2,762,451,361 | 2,733,470,474 | 2,378,793,542 |
| Credit for no TFN tax offset | No. | n.a. | n.a. | 110 | 110 |
| | \$ | n.a. | n.a. | 46,793,913 | 47,811,364 |
| Credit for interest on no TFN tax offset | No. | n.a. | n.a. | 5 | 5 |
| | \$ | n.a. | n.a. | 126,475 | 12,071 |
| Credit for refundable national rental affordability scheme tax offset_Amt | No. | n.a. | n.a. | 5 | n.a. |
| | \$ | n.a. | n.a. | 142,948 | n.a. |
| Total rebates/tax offsets | No. | 3,595 | 2,905 | 2,165 | 1,580 |
| | \$ | 343,654,073 | 409,251,950 | 188,722,073 | 229,401,687 |
| PAYG instalments raised | No. | 2,420 | 2,430 | 2,050 | 1,485 |
| | \$ | 6,202,798,493 | 6,793,595,170 | 5,205,614,850 | 5,529,703,231 |
| Total amount of tax payable/refundable | No. | 6,640 | 5,400 | 4,735 | 4,270 |
| | \$ | 2,046,063,465 | 1,088,509,328 | -548,972,686 | 1,378,057,330 |